



## ILLINOIS STOCK TRANSFER COMPANY

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### IMPORTANT FEDERAL WITHHOLDING TAX NOTICE

Dear Foreign Stockholder:

Under Federal withholdings tax laws, you are subject to certain penalties as well as the possible withholding of a Federal tax at the 15% or 30% tax treaty rate (or the current rate if changed since this printing) if you are a non-citizen and/or non-resident alien or you have not provided us with a new or updated W-8 form.

**Note, if you are an American Citizen living abroad,** you will receive shortly or may have already received a separate Substitute W-9 form. If so, please disregard the enclosed W-8 form. However, if you are a non-resident alien, the proper W-8 form must be completed and returned to the Illinois Stock Transfer Company in the enclosed return envelope.

***Please read this notice carefully.***

You (as a payee) are required by law to provide us (as payor) with a specific W-8 form. **It may also be necessary for us to solicit you annually as well.** Depending on your situation and status, one or more of the following W-8 forms may be applicable to you.

1. W-8 BEN - Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding.
2. W-8 ECI - Certificate of Foreign Person's Claim for Exemption from Withholding on Income effectively connected with the conduct of a Trade or Business in the United States.
3. W-8 EXP - Certificate of Foreign Government or Other Foreign Organization for United States Tax Withholding.
4. W-8 IMY - Certificate of Foreign Intermediary, Foreign Partnership or certain U.S. branches for United States Tax Withholding.

Specific instructions, too voluminous to include in this mailing, for each form can be found at the Internal Revenue Service's web site, at [www.irs.gov/formspubs](http://www.irs.gov/formspubs).

Accompanying this letter is a self-addressed reply envelope which you may use to return the W-8 form. ***Please complete, sign and return the Substitute Form W-8 form to us in this enclosed envelope as soon as possible. You may call us at (312) 427-2953 or (800) 757-5755 in the continental United States between the hours of 7:30 a.m. to 4:00 p.m. Central Time for more information.***